

Business Activity: Rental of Real Property

City Description	City Activity Code	State Activity Code	State Description
Rental of Real Property	13	213	Commercial Rental, Leasing & Licensing for Use

Deduction Codes

City Description	City Deduction Code #	State Deduction Code #	State Description
Exempt Hospital	14	714	Rental to Qualified hospital, health care, or community health center
Sales for Resale	17	503	Sales for resale
Discounts & Refunds	18	708	Vendor discounts or customer returns
Bad debt	20	558	Vendor Discounts or Customer Returns
Tax Collected / Factored	22	551	Tax collected or factored included in gross receipts
DMAFB	29	728	Davis Monthan Base transactions
Rent for Re-rent	31	503	Sales for resale
Other	50	634	Commercial lease between affiliates
Other	50	682	Utility services reimbursement
Other	50	759	Utility poles--rentals of space for utility, telecom, or cable attachments
Other	50	755	Rental of IRS "Low Income Unit"

Please file your City of Tucson taxes on the State of Arizona TPT return using the City Code **TU** on **both** the Business Code (in City Transaction Detail) and in the City Deduction Detail (City Schedule A)